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YASUTOMI &amp; Associates

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## VERIFICATION OF TRANSLATION

I, Fumio Akiyama of TRUST TOWER, 5-36, Miyahara 3-chome, Yodogawa-ku, Osaka-shi, Osaka 532-0003 JAPAN, hereby declare that I am conversant with the Japanese and English languages and that I am the translator of the documents attached and certify that to the best of my knowledge and belief the following is a true and correct English translation of the Japanese Patent Application No.2003-204299 in the name of KANEKA CORPORATION.

Dated this 21th day of August, 2009



Fumio Akiyama